(d) whether CAG has raised objection to such changes in the Railway's accounting policy since 2005-06;

(e) if so, details of objections recorded by CAG; and

(f) the response of Government thereto?

THE MINISTER OF STATE IN THE MINISTRY OF RAILWAYS (SHRI R. VELU): (a) and (b) Only one accounting change for capitalization of capital repayment component of lease charges payable to Indian Railway Finance Corporation was made with the approval of Comptroller & Auditor General of India during 2005-06. During 2006-07, following two accounting changes have been carried out in consultation with Ministry of Finance, in accordance with the generally accepted accounting practices and to reflect correct picture of financial status in the financial statements of railways with due disclosure in the budget documents:

(i) Accountal of reimbursement of loss on Strategic lines received from General Revenues as reduction in working expenses of concerned railways. Previously, this amount was deducted from dividend payable by Indian Railways to General Revenues.

(ii) Accountal of interest earned on Railway Fund balances to Railway Revenues as Miscellaneous Receipt. Previously, this amount was credited to fund balances directly without routing through railway revenues.

The matter is under reference with Comptroller & Auditor General of India for their approval.

(c) The accounts of 2006-07 are yet to be finalized. However, the accounting changes would increase the cash surplus by Rs. 2,183.47 crore in 2006-07, whereas these had no effect on the cash surplus of 2005-06. The fund balances of Indian Railways available for investment remains unaffected.

(d) and (e) The accounting change for capitalization of capital repayment component of lease charges payable to Indian Railway Finance Corporation carried out in 2005-06 has approval of Comptroller & Auditor General of India. As regards accountal of reimbursement of loss on Strategic Lines received from General Revenues as reduction in working expenses, Audit has suggested to account for the amount as sundry other earnings instead of reduction in working expenses as proposed by Railways. The contention of Audit for accountal of interest earned on Railway Fund balances to Railway Revenues is that this would lead to accountal of interest on fund balance as expenditure by both Ministry of Finance as well as Ministry of Railways.

(f) The matter is under discussion and will be finalized in consultation with Ministry of Finance and Comptroller & Auditor General of India.

Passenger amenities on Churchgate to Dahanu area route

607. SHRIMATI SUPRIYA SULE: Will the Minister of RAILWAYS be pleased to state:

(a) whether the Churchgate to Dahanu area was declared as sub-urban zone with necessary facilities such as good canteen, kiosks, STD/PCO on platform, toilets and urinals, water hut, waiting and retiring room, computerized ticket window, etc.;

(b) if so, whether after declaration of this area as sub-urban zone the Railways have increased its fare charges upto Dahanu without providing the above mentioned facilities;

(c) if so, whether people have been urging to provide all the required facilities at the earliest; and

(d) if so, whether the Railways have agreed to provide these facilities?

THE MINISTER OF STATE IN THE MINISTRY OF RAILWAYS (SHRI R. VELU): (a) All the suburban stations fall in category *'C* and minimum passenger amenities as per norms laid down by Ministry of Railway have been provided at all the stations between Churchgate and Dahanu Road except for Vaitoorna. Vaitoorna station also has essential amenities except foot over bridge (FOB) and Platform shelter for which work is in progress. The minimum essential amentieis including drinking water, platform shelter, toilet, booking facilities etc.

(b) No, Sir.

(c) Even though minimum essential amenities are available but passengers do demand additional facilities.

(d) The facilities over and above the minimum essential amenities are provided at stations in a phased manner on the basis of number of passengers and importance of the stations.

Rebuilding the damaged coaches

608. SHRIMATI SUPRIYA SULE: Will the Minister of RAILWAYS be pleased to state:

(a) whether despite adverse report from the coach manufacturers and protests by Mahalaxmi workshop staff, the Eastern Railway had decided to rebuild five of the seven coaches that were damaged in the serial blasts of 11 July, 2006;

(b) if so, whether the Western Railway is agreeable to get the job done before 11 July, 2007; and

(c) if so, by when the final decision in this regard is likely to be taken?

THE MINISTER OF STATE IN THE MINISTRY OF RAILWAYS (SHRI R VELU): (a) Based on detailed inspection and condition of damaged coaches it was decided on Western Railway to rebuild five of the seven coaches that were damaged in the serial blasts on July 11, 2006. There was no proposal under consideration to get these coaches repaired on Eastern Railway.

(b) No, Sir. Only one of the five coaches mentioned in part (a) was rebuilt and put into service by 11 July, 2007.

(c) Till date, four out of the five damaged coaches mentioned in part (a) have been put into service after rebuilding by Western Railway. Repairing of the remaining one coach is under progress.

Promotion of tourist trains

609. SHRIMATI SUPRIYA SULE: Will the Minister of RAILWAYS be pleased to state:

(a) whether sensing a great business opportunity in synergizing their resources his Ministry and Ministry of Tourism have decided to join force to jointly market major tourist destinations in the country through appropriate packages;